



INTERNAL AUDIT SUBSTANTIVE TESTING CLERK OF THE CIRCUIT COURT

March 4, 2002

Roanoke City Council Audit Committee
Roanoke, Virginia

We have completed an audit of the Clerk of the Circuit Court. Our audit was performed in accordance with government auditing standards.

PURPOSE

The Auditor of Public Accounts (APA) and Municipal Auditing have established an agreement to equally divide the audit work for the Clerk of the Circuit Court. Municipal Auditing conducts one-half of the work in lieu of the City paying the APA for their services.

SCOPE

The scope of this audit consisted of testing civil cases, deeds, wills, and trust funds processed between the period of October 1, 2000 through September 30, 2001.

METHODOLOGY

The APA provided an audit program with detailed objectives and attributes to test. Municipal Auditing randomly selected samples of civil cases, deeds, wills, and trust funds based on criteria set forth by the APA. The sample case files for civil cases, deeds, and wills were reviewed to verify collection of the proper accounting and processing fees as specified by the Virginia State Code. The sample of case files for trust funds was reviewed to verify the collection, disbursement and the proper accounting and processing of fees and interest as specified in the Virginia State Code.

RESULTS

We have turned over the work papers for our portion of the audit to the Auditor of Public Accounts, who is responsible for issuing an audit opinion on the Clerk of the Circuit Court. However, nothing came to our attention during our audit that would result in less than an unqualified opinion.

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Senior Auditor

Drew Harmon, CPA, CIA
Municipal Auditor

Pamela Mosdell
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